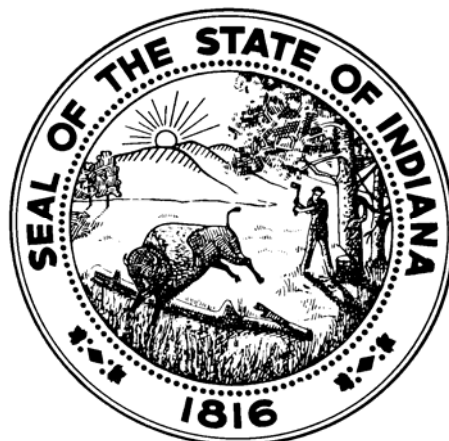


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
ROCKVILLE CORRECTIONAL FACILITY
STATE OF INDIANA

April 1, 2004 to August 31, 2006



FILED
12/28/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials.....	2
Independent Accountant's Report	3
Review Comment: Receipts	4
Exit Conference	5

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Evelyn Ridley-Turner J. David Donahue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Walter E. Martin Julie Smith	07-01-00 to 06-24-06 06-25-06 to 06-30-07



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE ROCKVILLE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Rockville Correctional Facility for the period of April 1, 2004 to August 31, 2006. The Rockville Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Rockville Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

October 12, 2006

ROCKVILLE CORRECTIONAL FACILITY
REVIEW COMMENT
AUGUST 31, 2006

RECEIPTS

The Rockville Correctional Facility issues receipts for the Recreation and Remittance Funds which have not been approved by the State Board of Accounts. Also, the receipts were not issued in sequential order.

Indiana Code 5-11-1-2 states in part: "The state board of accounts shall formulate or approve all statements and reports necessary for the internal administration of the office to which they pertain."

All receipts, licenses or other accountable items must be prenumbered or sequentially numbered by computer when issued. Documents should be used in sequential order. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 3)

ROCKVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on December 7, 2006, with Julie Smith, Superintendent; Richard Brown, Assistant Superintendent; and Tammie Keen, Business Administrator.

The contents of this report were discussed on December 12, 2006, with Walter E. Martin, former Superintendent via telephone. The former Superintendent concurred with our findings.